



## San Bernardino LAFCO Fiscal Indicators

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### Yucca Valley Airport District

Report Created:1/22/2018

The Yucca Valley Airport District is authorized by LAFCO to provide the following function: airport. The district reports its activities as a set of business-type funds. The district has no reportable debt. The agency does not provide pension or other post-employment benefits (OPEB). The district's service area includes 200 acres surrounding the Yucca Valley Airport. As specified in Government Code Section 26909, special districts may change their audit period to an interval no longer than once every five years if there is a unanimous request of the governing board and unanimous approval of the County's Board of Supervisors. On April 19, 2016, the County Board of Supervisors unanimously approved the District's unanimously approved request to grant a five-year audit period from July 1, 2015 to June 30, 2020. Therefore, there is no audited financial information between 2016 and 2020. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction](#)



## Yucca Valley Airport District

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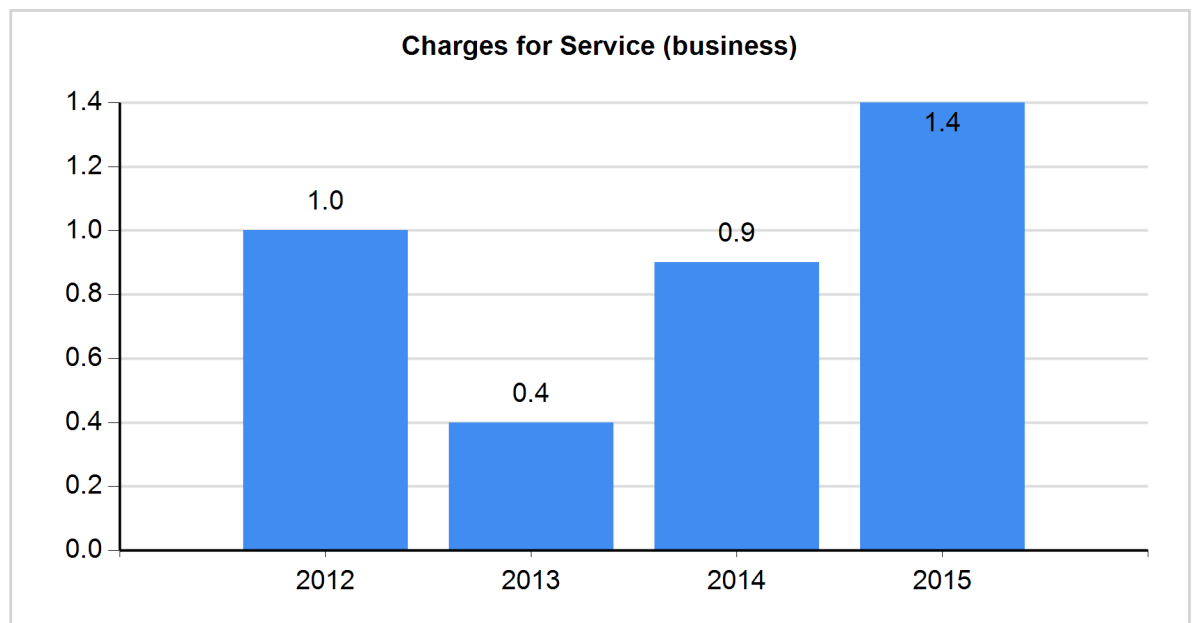
### Charges for Service (business)

#### Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

**Formula:**  
charges for  
service/operating  
expenses (minus  
depreciation)

**Source:**  
Statement of  
Activities; Statement  
of Cash Flows



2012	2013	2014	2015	2016
\$22,409	\$23,805	\$28,362	\$32,852	-
\$22,068	\$63,111	\$32,438	\$23,666	-
1.0	0.4	0.9	1.4	-

#### Agency Response



## Yucca Valley Airport District

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### Liquidity

#### Description

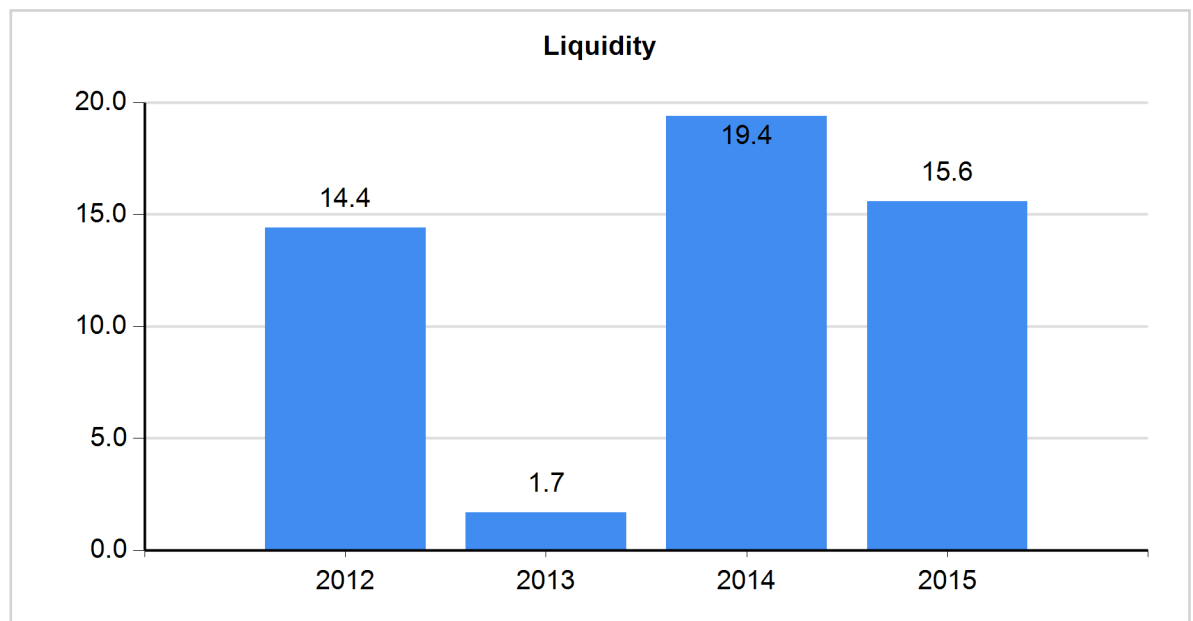
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2012	2013	2014	2015	2016
\$53,811	\$58,677	\$63,113	\$115,248	-
\$3,727	\$35,195	\$3,250	\$7,395	-
14.4	1.7	19.4	15.6	-

### Agency Response



## Yucca Valley Airport District

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### Change in Cash and Cash Equivalents (business)

#### Description

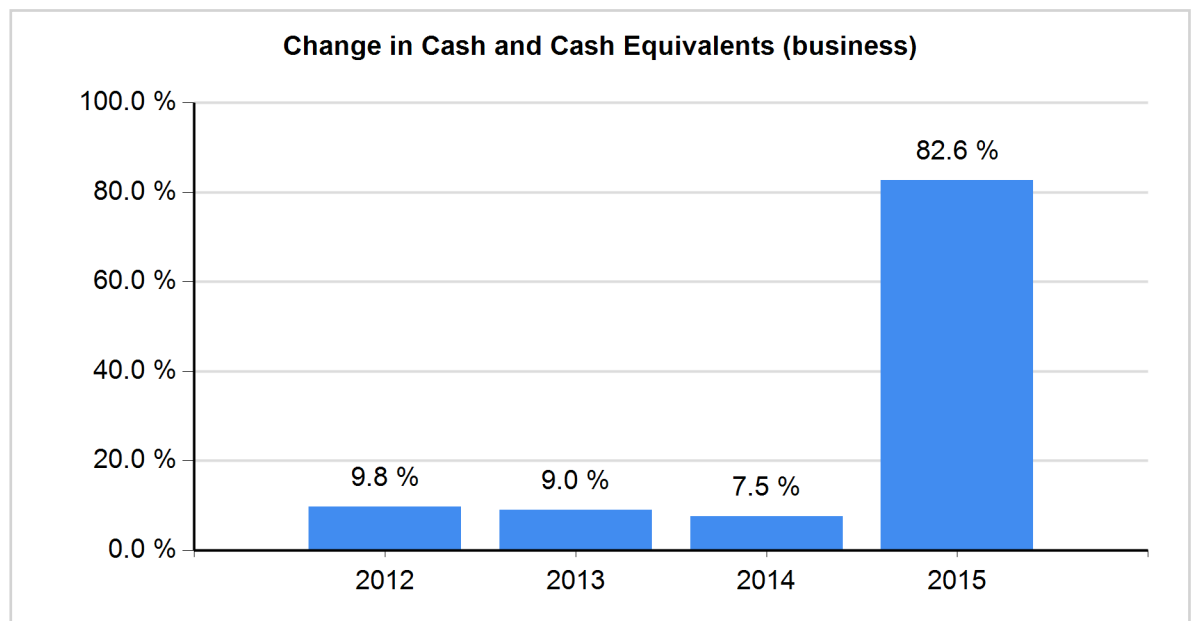
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

#### Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

#### Source:

Statement of Cash Flows



2012	2013	2014	2015	2016
\$4,804	\$4,866	\$4,414	\$52,135	-
\$49,007	\$53,811	\$58,677	\$63,113	-
9.8%	9.0%	7.5%	82.6%	-

#### Agency Response